

SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS

(As of April 1, 1937)\*

State	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
Alabama	Employer of 8 or more	1.8%	2.7%	1%, 1937 and after	Jan. 1938	50%	\$15	None
Arizona	Employer of 3 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Arkansas	Employer of 1 or more	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
California	Employer of 8 or more; also all employers liable to Federal tax	1.8%	2.7%	0.9%, 1937; 1% thereafter, not to exceed 50% of general employer rate	Jan. 1938	50%	\$15	\$7
Colorado	Employer of 8 or more	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or 70% of wages
Connecticut	Employer of 5 or more	1.8%	2.7%	None	Jan. 1938	4% of wages in a previous quarter	\$15	\$7.50 or 8% of wages in a previous quarter
District of Columbia	Employer of 1 or more	2%	3%	None	Jan. 1938	40%, plus 10% for dependent spouse and 5% for other dependents; maximum 65%	\$15	None
Georgia	Employer of 8 or more	To equal 1.8%	2.7%	None	July 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages

\*By April 6, 1937, 44 States had enacted unemployment compensation laws, and all these laws, except those of Nevada, North Dakota, and Washington, had been approved by the Social Security Board.

State	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentages of wages	Maximum per week	Minimum per week
		1937	1938					
Idaho	Employer of 1 or more	1.8%	2.7%	None	Sept. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Indiana	Employer of 8 or more	1.8%	2.7%	None after Mar. 31, 1937	Apr. 1938	4% of wages in a previous quarter	\$15	\$5
Iowa	Employer of 8 or more	1.8%	2.7%	None	July 1938	50%	\$15	\$5
Kansas	Employer of 8 or more	1.8%	2.7%	None	Jan. 1939	4% of wages in a previous quarter	\$15	\$5 of 6% of wages in a previous quarter
Kentucky	Employer of 4 or more	1.8%	2.7%	50% of employer's contribution, not to exceed 1%	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Louisiana	Employer of 8 or more	1.8%	2.7%	0.5%, 1937 and after	Jan. 1938	50%	\$15	\$5 or $\frac{3}{4}$ of wages
Maine	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Maryland	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{2}{3}$ of wages
Massachusetts	Employer of 8 or more	2%	3% To equal 90% of Federal tax	1%, 1937. After, 1.5% to equal $\frac{1}{2}$ employer's contribution	Jan. 1938	50%	\$15	\$5
Michigan	Employer of 1 or more with pay roll of \$50 for each of 3 months and annual pay roll over \$6,000	2%	3%	None	Jan. 1939	4% of wages in a previous quarter	\$16	\$7 or 6% of wages
Minnesota	Employer of 1 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$6 or $\frac{2}{3}$ of wages

State	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages.	Maximum per week	Minimum per week
		1937	1938					
Mississippi	Employer of 8 or more	1.8%	2.7%	None	Apr. 1938	50%	\$15	None
Montana	Employer of 1 or more	1.8%	2.7%	None	July 1939	50%	\$15	\$7 or $\frac{1}{2}$ of wages
Nevada	Employer of 1 or more	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$7 or $\frac{1}{2}$ of wages
New Hampshire	Employer of 4 or more; also all employers liable to Federal tax	2%	3% To equal 90% of Federal tax	1%, not to exceed 50% of employer's contribution	Jan. 1938	50%	\$15	\$5 or 70% of wages
New Jersey	Employer of 8 or more	1.8%	2.7%	None, 1937. After, 1%	Jan. 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
New Mexico	Employer of 4 or more	1.8%	2.7%	None	Dec. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
New York	Employer of 4 or more	2%	3%	None	Jan. 1938	50%	\$15	\$5
North Carolina	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
North Dakota	Employer of 8 or more	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Ohio	Employer of 3 or more	1.8%	2.7%	None	Jan. 1939	50%	\$15	No provision
Oklahoma	Employer of 8 or more	1.8%	2.7%	None	Dec. 1938	50%	\$15	\$8 or $\frac{1}{2}$ of wages
Oregon	Employer of 4 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7 or $\frac{1}{2}$ of wages
Pennsylvania	Employer of 1 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7.50
Rhode Island	Employer of 4 or more; also all employers liable to Federal tax	1.8%	2.7%	1%, 1937; 1.5%, 1938 and after	Jan. 1938	50%	\$15	\$7.50

State	Size of firm	Contributions (percentage of wages)			Benefits			
		Employer		Employee	Month first payable	Percentage of wages	Maximum per week	Minimum per week
		1937	1938					
South Carolina	Employer of 8 or more	1.8%	2.7%	None	July 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
South Dakota	Employer of 8 or more	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Tennessee	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Texas	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Utah	Employer of 4 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$7 or $\frac{1}{2}$ of wages
Vermont	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Virginia	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Washington	Employer of 8 or more	1.8%	2.7%	None	Jan. 1939	50%	\$15	\$7 or $\frac{1}{2}$ of wages
West Virginia	Employer of 8 or more	1.8%	2.7%	None	Jan. 1938	50%	\$15	\$5 or $\frac{1}{2}$ of wages
Wisconsin	Employer of 8 or more	2%	2.7%	None	July 1936	50%	\$15	\$5
Wyoming	Employer of 1 or more	1.8%	2.7%	None	Jan. 1939	60%	\$18	\$7 or $\frac{1}{2}$ of wages

SOCIAL SECURITY BOARD,  
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